

HARMONIZING DEFINITIONS

COMPARISON OF CURRENT LAW TO DRAFT LEGISLATION 2010FL-0557/005
"LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION ACT"

DRAFT 11/13/09

Issues for Working Group:

1. Harmonizing terms "public transportation system," "expanded public transportation system," "system for public transit"
2. Addressing definition of "fixed guideway"

Definitions in current law and for purposes of draft legislation:

Current law and draft are the same:

"Fixed guideway" means a public transit facility that uses and occupies: (a) rail for the use of public transit; or (b) a separate right of way for the use of public transit.

Current law:

"Public transit" means the transportation of passengers only and their incidental baggage by means other than: (a) chartered bus; (b) sightseeing bus; (c) taxi; or (d) other vehicle not on an individual passenger fare paying basis.

Draft:

- (a) **"System for public transit"** has the same meaning as "public transit" as defined in Section 17B-2a-802.
- (b) **"System for public transit"** includes: (i) the following costs related to public transit: (A) maintenance costs; or (B) operating costs; (ii) a **fixed guideway**; (iii) a park and ride facility; (iv) a passenger station or passenger terminal; (v) a right of way for public transit; or (vi) the following that serve a public transit facility: (A) a maintenance facility; (B) a platform; (C) a repair facility; (D) a roadway; (E) a storage facility; (F) a utility line; or (G) a facility or item similar to Subsections (15)(b)(vi)(A) through (F).

Section Tax Imposed	Current Law	Draft
§59-12-2213 (former §59-12-501)	public transportation system	system for public transit
§59-12-2214 (former §59-12-502)	fixed guideway expanded public transportation system	system for public transit
§59-12-2215 (former §59-12-1001)	system for public transit MAY NOT be used for fixed guideway	system for public transit (includes fixed guideway)
§59-12-2216 (former §59-12-1503)	fixed guideway system for public transit	separate allocation for fixed guideway and system for public transit, except fixed guideway, to remain consistent with current law allocation requirements
§59-12-2217 (former §59-12-1703)	regionally significant transportation facility that includes a fixed guideway under certain circumstances	same as existing law
§59-12-2218 (former §59-12-2218)	fixed guideway system for public transit	system for public transit (includes fixed guideway)